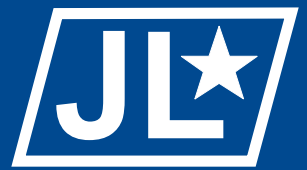


also in this edition:

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Air Force Logistics Management Agency
The Early Pacific War: He Fought with What He Had
Air Force Journal of Logistics



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Thinking About Logistics

Lieutenant Colonel James C. Rainey, USAF, Retired
Cindy Young

Defining Logistics

The word logistics entered the American lexicon little more than a century ago. Since that time, professional soldiers, military historians, and military theorists have had a great deal of difficulty agreeing on its precise definition.¹ Even today, the meaning of logistics can be somewhat *fuzzy* in spite of its frequent usage in official publications and lengthy definition in service and joint regulations. Historian Stanley Falk describes logistics on two levels. First, at the intermediate level:

Logistics is essentially moving, supplying, and maintaining military forces. It is basic to the ability of armies, fleets, and air forces to operate—indeed to exist. It involves men and materiel, transportation, quarters, depots, communications, evacuation and hospitalization, personnel replacement, service, and administration.

Second, at a higher level, logistics is:

...economics of warfare, including industrial mobilization; research and development; funding procurement; recruitment and training; testing; and in effect, practically everything related to military activities besides strategy and tactics.²

While there are certainly other definitions of logistics, Falk's encompassing definition and approach provides an ideal backdrop from which to examine and discuss logistics. Today, the term combat support is often used interchangeably with logistics.

The Themes of US Military Logistics

From a historical perspective, ten major themes stand out in modern US military logistics.³


- The tendency to neglect logistics in peacetime and expand hastily to respond to military situations or conflict.
- The increasing importance of logistics in terms of strategy and tactics. Since the turn of the century, logistical considerations increasingly have dominated both the formulation and execution of strategy and tactics.
- The growth in both complexity and scale of logistics in the 20th century. Rapid advances in technology and the speed and lethality associated with modern warfare have increased both the complexity and scale of logistics support.
- The need for cooperative logistics to support allied or coalition warfare. Virtually every war involving US forces

since World War I has involved providing or, in some cases, receiving logistics support from allies or coalition partners. In peacetime, there has been an increasing reliance on host-nation support and burden sharing.

- Increasing specialization in logistics. The demands of modern warfare have increased the level of specialization among support forces.
- The growing tooth-to-tail ratio and logistics footprint issues associated with modern warfare. Modern, complex, mechanized, and technologically sophisticated military forces, capable of operating in every conceivable worldwide environment, require that a significant portion, if not the majority of it, be dedicated to providing logistics support to a relatively small operational component. At odds with this is the need to reduce the logistics footprint in order to achieve the rapid project of military power.
- The increasing number of civilians needed to provide adequate logistics support to military forces. Two subthemes dominate this area: first, unlike the first half of the 20th century, less reliance on the use of uniformed military logistics personnel and, second, the increasing importance of civilians in senior management positions.
- The centralization of logistics planning functions and a parallel effort to increase efficiency by organizing along functional rather than commodity lines.
- The application of civilian business processes and just-in-time delivery principles, coupled with the elimination of large stocks of spares.
- Competitive sourcing and privatization initiatives that replace traditional military logistics support with support from the private business sector.

Notes

1. George C. Thorpe, *Pure Logistics*, Washington DC: National Defense University Press, 1987, xi.
2. Alan Gropman, ed, *The Big L: American Logistics in World War II*, Washington DC: National Defense University Press, 1997, xiii.
3. Charles R. Shrader, *U.S. Military Logistics, 1607-1991, A Research Guide*, New York: Greenwood Press, 1992, 9.

Mr Rainey is currently the Editor-in-Chief of the Air Force Journal of Logistics. He is a retired Air Force officer with more than 20 years of logistics experience. Ms Young is presently the editor of the Air Force Journal of Logistics. She has an extensive background in editing Air Force logistics manuals, particularly those used in the supply community. 

Financial managers can become *force multipliers* by providing accurate and reliable decision support and financial services for all wing organizations.

contemporary **issues**

Financial Managers: Becoming Strategic Force Multipliers

The importance of matching limited resources against the nation's highest defense priorities is more important than ever. Commanders will continue to face an environment of rapid change requiring capabilities that can adapt to a wide range of threats across the world. To maintain superiority of air and space capabilities, the United States must leverage every available dollar to meet the needs of the warfighter. The role of financial managers as force multipliers is critical in this process. A high-powered financial management team that provides world-class service to the warfighter and produces relevant, accurate, and timely information will maximize resource effectiveness by linking programming and budgeting to outputs and performance.

Matching limited resources to the right capability at the right time requires comptrollers to build high-performance teams that have a strong tactical foundation. Building an effective team requires strong leadership skills that build trust, develop the force, and inspire performance at the unit level. A strong tactical foundation rests with the strength of its people. Empowering them and providing them the right tools to be successful keeps the team proactive and looking for ways to improve services and support to the units they support. Their impact on the wing's capabilities and performance must never be underestimated. Comptrollers constantly must communicate their importance, link it to the wing's vision, and inspire their team to execute.



Financial Managers

Becoming Strategic Force Multipliers

Lieutenant Colonel James F. Martin, USAF
Colonel Steven R. Jones, USAF, Retired

Introduction

Financial Managers...strategic partners recognized as the ultimate source for financial and management information; a world-class team providing high-quality, customer-focused decision support and financial services.

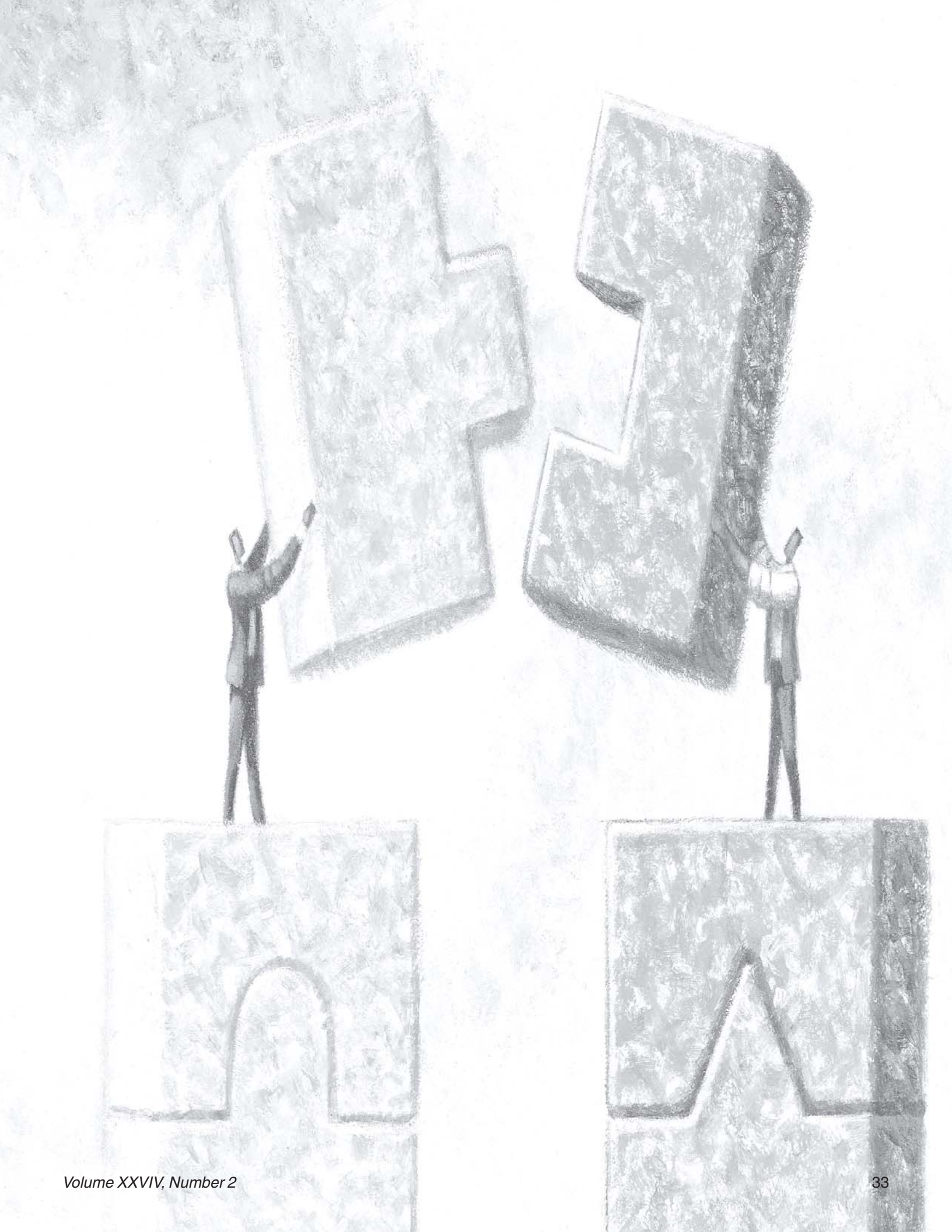
—Michael Montelongo, Assistant Secretary of the Air Force
(Financial Management and Comptroller)

The Secretary of the Air Force for Financial Management and Comptroller (SAF/FM) defines the role of financial managers and states sound financial management is at the core of Air Force transformation and needed for all successful organizations. Financial managers can become *force multipliers* by providing accurate and reliable decision support and financial services for all wing organizations. In today's environment where requirements exceed resources and funds decentralization has empowered wing commanders to make tough resource allocation decisions, comptrollers must develop the strategic leadership skills necessary to see through the eyes of the commander. With group and squadron commanders working in functional stovepipes, comptrollers must be able to see across the full spectrum of operations to balance resources against the wing's requirements. To meet the needs of the wing, comptrollers need to establish strategic partnerships with the wing commander and senior staff in a team effort to leverage available resources to maximize operations.

To establish a strategic partnership with the wing commander and senior staff, comptrollers must earn a seat at the strategic table by establishing credibility at the tactical and operational levels. Comptrollers can accomplish this by building high-powered teams focused on

providing first-class customer service and support to the wing populace and commanders. To be successful, one must understand the objectives outlined in the SAF/FM vision and strategic plan, as well as the leadership skills needed to operate in a senior leadership position. Understanding the strategic vision and leadership skills necessary to succeed will help comptrollers focus on matching resources and services to the wing's highest capability requirements. While providing expert advice to the wing commander is critical to becoming a force multiplier to the commander, it will require the entire efforts of the comptroller squadron to ensure effective execution. Therefore, building a strong tactical foundation—based on people, performance, and results—is critical to meeting the operational requirements of the wing.

Comptrollers must be able to balance resources and requirements across all functional areas, ensuring each organization has enough resources to be successful. The partnerships established with other commanders and their organizations help determine funding priorities and services. Executing the strategic leadership skills to



operate in this environment will help wing comptrollers develop the eyes of the commander and transform financial managers into force multipliers for all wing operations.

Why is this important? Over the last decade, the US military has gone through many changes. The end of the Cold War brought about a peace dividend in the form of reduced budgets and manpower. Although the 1997 Quadrennial Defense Review (QDR) focused on winning two simultaneous regional conflicts such as Iraq and North Korea, a force that had drawn down 40 percent was asked to perform 45 contingency operations from 1990 to 1997 compared to 16 during the entire Cold War period.¹ The increased operations tempo placed great stress on the people, equipment, and infrastructure. Although the top-line Air Force budget has increased in recent years, the events of 11 September have increased demands to fight the War on Terrorism and meet a wide range of worldwide threats.² The competition for national resources will require strategic leaders to match limited defense funding against the right capabilities at the right time.

Because of the terrorist attacks of 11 September 2001, the US military faces an environment of rapid change requiring capabilities for a wide range of missions. It is important that the military transform to maintain its superiority of air and space capabilities. Air Force Transformation Flight Plan—Fiscal Year (FY) 2003-2007 seeks to determine future requirements for the Air Force while fighting the War on Terrorism and adapting to the numerous worldwide threats. To match resources to the real-world threat scenarios, transformation is mandatory, and efforts are underway to transform the planning, programming, budgeting, requirements, and acquisition processes.³

In the 2003 QDR Report, the Secretary of Defense stated we must transform our military from a threat-based strategy to one that focuses on capabilities.⁴ We must leverage our limited resources and manpower to meet the demands of the increased operations tempo. Transformation Flight Plan-FY03-07 states, “America’s airmen often are sent in harm’s way to provide national security and international stability. We owe it to our airmen to provide them with the best resources and tools available to accomplish their vital mission—we want to win the next conflict with a score of 100-0.”⁵ According to the Secretary of the Air Force, “Superb financial management is the lifeblood of a dynamic world-class enterprise.”⁶ “Without resources, a vision is just an illusion,” states former wing commander and current Deputy Assistant Secretary of the Air Force (Budget).⁷ The message is simple—the importance of matching limited resources against our nation’s highest defense priorities is now more important than ever, and financial managers will play a key role as force multipliers.

The Vision, Strategic Plan, and Force Development

If strategic planning is the brain of any successful organization, and a talented workforce the heart, then superb financial management is the lifeblood of a dynamic world-class enterprise.

—Dr James Roche,
Secretary of the Air Force⁸

The Vision

To become strategic partners and force multipliers, all financial managers and comptrollers should become familiar with the SAF/

FM vision statement and strategic plan. It offers a challenge and focus for success—“comptrollers need to become strategists—business partners, top advisors—to commanders with the purpose of meeting wing and warfighter needs.” In today’s changing strategic environment, senior leadership across the Department of Defense (DoD) highlights the need to leverage limited resources and manpower to meet the demands of increased operations against a wide range of threats. The services provided by the comptroller and staff help leadership make the right strategic choices while making existing operations more effective and efficient. Therefore, it is critical that wing comptrollers move beyond transaction or process-based operations and focus on the financial services and analysis that match available resources against the right requirement at the right time.

According to the vision statement, success is measured by accuracy, timeliness of financial information, and quality of service. Armed with accurate and timely information and sound advice from a well-trained professional team of financial managers, comptrollers can focus on providing the commander and senior staff with advice on the most effective use of resources. The vision statement challenges comptrollers to revector their role toward decision support with greater involvement in developing strategy. It requires going beyond normal transaction-based accounting and standard budget execution data. Comptrollers should move from reaction-based leadership to a proactive solution-based mindset by anticipating requirements and developing winning financial strategies for the wing. As stated in the vision statement, “We must be bold. We must be the people who tell leadership ‘how we can’ not ‘why we can’t.’”⁹

The Strategic Plan

The SAF/FM strategic plan states financial management is a critical enabler for all Air Force operations. It outlines the Air Force financial management actions that will help shape the future of the world’s best air force by leveraging the budget, cost estimating, and financial operations capabilities. Its goal is to provide “greater clarity about key priorities so that we are all on the same page.”¹⁰ The SAF/FM vision statement provides the focus for shifting the emphasis in the roles of comptrollers from transactions toward decision support:

Strategic partners recognized as the ultimate source for financial and management information; a world-class team providing high-quality, customer-focused decision support and financial services.¹¹

Five strategic goals help bring the SAF/FM vision into focus. They are:¹²

- Become a partner in strategic Air Force decisions.
- Recruit, prepare, and retain a well-trained and highly educated professional team for today and tomorrow.
- Make processes efficient and effective to produce accurate and relevant financial information, complemented by sophisticated decision support.
- Reduce our cost structure by employing leading-edge technologies that continuously streamline financial management processes and increase capabilities.
- Provide our customers with world-class service.

The three strategic themes below, merged with the five strategic goals above, provide the framework and mindset to

develop the culture of a successful comptroller organization. It will require strong leadership to make the vision a reality, but the payoff is significant and required to help maximize wing mission capabilities (Table 1).¹³

- **Warfighter Support.** Financial management will be an expeditionary-focused workforce, ready to deploy, support those deployed, and maintain effective home-station operations. This means providing the most cost-effective financial services to airmen around the world. The FM community, as a strategic partner to the warfighter, will provide timely and accurate services to support commanders and other senior leaders.
- **Strategic Resourcing and Cost Management.** Financial management will maximize resource effectiveness and cost efficiencies by linking systems, activities, and resourcing strategies to outputs and performance. The work under this theme includes linking the programming and budgeting process to performance and capabilities (to create a performance management structure) and identifying and pursuing innovative resourcing strategies. These efforts benefit the warfighter by providing the optimal mix of resources for Air Force operations, financial management operations, service delivery, and cost management.
- **Information Reliability and Integration.** Work undertaken here will produce relevant, accurate, and timely financial information that is integrated seamlessly into the financial environment so that all the information needed to perform business analysis is readily available. This theme addresses the information needs of our commanders and senior leadership and satisfies the regulatory requirements of sound financial management at all levels within the Air Force.

As strategic leaders, comptrollers must be able to lead and motivate their team to achieve these objectives. It is the strength and execution of the team that ultimately will determine the success of the strategic plan. Therefore, the strategic themes are built on the foundation of people who are charged with the successful execution of the plan at all levels of wing operations (Figure 1). To effectively lead the squadron to success, comptrollers must develop the strategic eyes of the commander to understand needs, develop financial strategies, and execute a game plan to maximize capabilities. Executing a successful game plan at the tactical, operational, and strategic levels will enable financial managers to become strategic force multipliers for the wing commander.

Force Development

The SAF/FM strategic plan challenges comptrollers to become strategic partners with the commander. To become strategic partners with the wing commander, comptrollers must understand the enduring competencies required of senior leaders who are charged with leading at the strategic level. The Air Force's new Force Development concept places an emphasis on the development of senior leaders through the tactical, operational, and strategic levels. The goal of Force Development is to create strategic leaders who have a wider perspective of the issues. By developing officers through a method that takes them out of their career stovepipes, senior officers will have the necessary skills and enduring competencies to meet a wide array of real-world challenges needed to lead our institutions.¹⁶ The Force Development model lists three enduring competencies and the

characteristics that officers should develop as they increase in rank (Figure 2).

To become a strategic partner and see through the eyes of the commander, the competencies for leading the institution must be understood and developed early. Why? Unlike other squadron commanders, who work directly for a group commander, the comptroller is the only squadron commander who works directly for the wing commander. Other squadrons operate in functional stovepipe environments focused mainly on the operational

Strategic Goals	Strategic Themes		
	Warfighter Support	Strategic Resourcing and Cost Management	Information Reliability and Integration
1. Strategic partner		X	X
2. Well-trained, highly educated professional team	X	X	X
3. Efficient processes, accurate financial information, sophisticated decision support	X	X	X
4. Reduce costs			
5. World-class service	X		X

Table 1. Relationship Between Strategic Goals and Strategic Themes¹⁴

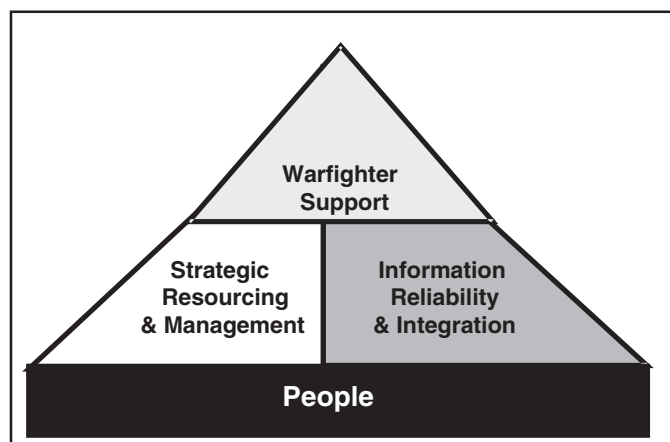


Figure 1. Force Development¹⁷

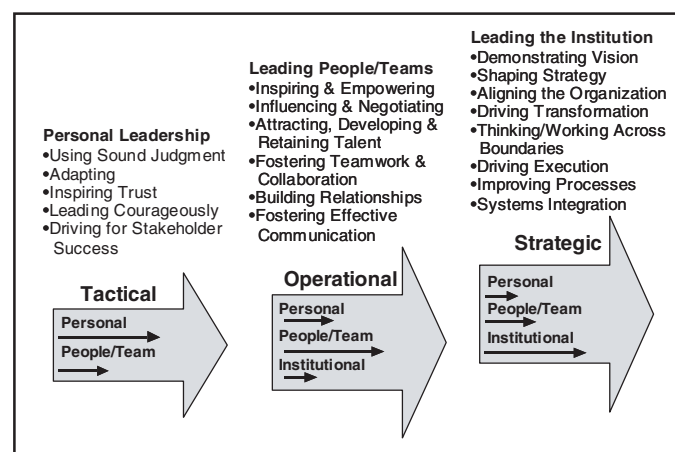


Figure 2. Air Force Force-Development Leadership Model

requirements of their unit and group. Their group commanders provide the wing commander the strategic link between the group and operational squadron. To balance requirements against limited resources effectively, comptrollers cannot operate in a stovepipe environment; they must understand the full spectrum of requirements in all functional areas. Developing strategic leadership skills early allows comptrollers to acquire the strategic lens of the commander and facilitates better advice and decisionmaking across all functional areas.

It is also the responsibility of the comptroller squadron commanders to develop their organization into the *supporting lens* needed to provide the right service at the right time. A high-performance team with an understanding of the wing's operational requirements allows comptrollers to get a clear view of the strategic environment. Blending strategic leadership skills into the operational and tactical aspects of the squadron allows all financial managers an opportunity to share in the development of the strategic plan. This provides vision, a sense of direction, and purpose for the organization. Involving and empowering the comptroller team helps grow future comptrollers and financial managers at all levels. Developing the skills of the comptroller team helps build a solid foundation at the tactical level. As a result, all stakeholders in the process are involved and motivated to achieve the high results. With a strong team and the right strategic leadership skills, comptrollers can develop a culture that is willing to move from a transaction-based, process-oriented unit to a proactive high-performance team motivated to provide world-class financial service and support to the wing.

Comptrollership and Command— Building the Foundation for Success

As the SAF/FM Strategic Plan states, “Great organizations align their values and visions with their actions and results.”¹⁸ A key aspect of comptroller leadership is being able to link the strategic vision of the wing back to their unit and then inspire the team to execute a successful game plan. For any high-performance team to be successful, they must be able to master the fundamentals before embarking on initiatives for positive change. If the squadron is unable to master the fundamentals, comptrollers will find themselves bogged down in day-to-day operations answering complaints or chasing budget data. To become an effective strategic partner to the wing commander, effective command leadership is necessary to build a strong foundation at the tactical or squadron level.

Command—Are You Ready?

The opportunity to become a wing comptroller also brings the greatest honor and privilege given to any Air Force officer—the opportunity to command. While the duties of a wing comptroller play a significant role in the tactical, operational, and strategic success of the wing, command leadership sets the tone for developing a high-powered organization, establishing credibility with your peers, and earning the empowerment from senior leadership. This credibility helps earn comptrollers a *seat at the table* on the wing's strategic leadership team, allowing the comptroller squadron an opportunity to influence the wing's performance through dynamic financial management.

Command is the ultimate test of leadership. From the time commanders take the flag from the wing commander, their actions

are visible and judged by their people, fellow squadron commanders, group commanders, and the wing commander—the comptroller's boss. To prepare for the ultimate responsibility, one should reflect by asking, “Am I ready?” In *Sharing Success, Owning Failure*, Colonel Dave Goldfein highlights questions from Major General Richard B. Meyer's book *Company Command: The Bottom Line*. These questions can help prepare anyone for command.¹⁹

- Are you willing to dedicate yourself 24 hours a day, 7 days a week, if necessary, for your unit and your troops?
- Is your family willing to bear the sacrifices?
- Are you willing to lead by example in everything you do—to live in a fishbowl with your personal and professional life open to view?
- Do you understand that loyalty is a two-way street?
- Can you challenge your troops to go the extra mile, knowing the challenges may increase while the rewards remain the same?
- Are you willing to put your neck on the line and take risks when necessary?
- Are you willing to make the tough decisions, regardless of the consequences?
- Are you willing to take responsibility for everything that happens or does not happen in your unit?
- Are you willing to support your boss completely and wholeheartedly, even if the person is someone you do not like?
- Are you willing to sacrifice your career to protect and preserve the dignity of your troops?

Command is a difficult and rewarding challenge. It is not about filling squares in one's career. It is about serving the people in the squadron command and wing. It is a total commitment; preparing yourself to answer yes to these questions before assuming command will help establish that commitment from day one.

As the Chairmen of the Joint Chief of Staff recently stated, there are many books that focus on actions leaders need to take, but it is the functional qualities of good leadership that distinguish an “effective unit from a poor one.”²⁰ Listing five qualities of leadership, “selflessness, loyalty, moral courage, delegation, and character,” Meyers states the most basic quality of good leadership is character. He further states that character of leaders fosters trust and allows strategic relationships to develop between peers and superiors. It fosters a bond between leaders and subordinates. His message is clear, “When you find leaders with character, there is inevitably a long line waiting to follow them.”²¹

Character does matter. In *Sharing Success and Owning Failure*, senior noncommissioned officers (NCO) were asked their expectations of a good commander. In summary, they wanted a commander who possessed good character and lived by core values. The SAF/FM vision statement remains grounded in the core values—integrity, service before self, and excellence—but it is the strength of the comptroller's character and leadership that will make core values a part of the organization's culture. In an article entitled “Reflections on Core Values,” former Air Force Chief of Staff General Michael Ryan stated:

Our challenge is not just to understand the core values, we must live them. Not in some phony “holier than thou” way—people see through that—but in a conscious choice to do our best each day. Moreover, as we do, we will build on the trust that makes us a great team, a great family—a great Air Force.²²

Core values are more than lipservice; they should be ingrained in the organization and form the cement for a strong foundation. Being firmly planted in the organization’s culture will help establish credibility and trust from other squadrons and the senior staff. Knowing the comptroller squadron is dedicated to doing the right thing for the right reasons, the wing’s senior leadership will empower the organization to make tough strategic resource allocation recommendations and decisions. Changing the organization’s culture is a difficult task and cannot be done by the commander alone.

Team Building

Bo Schembechler, former head football coach at the University of Michigan, said, “You will never get the same effort from one man’s seeking glory as from a group of men pulling for a shared goal.”²³ The role as a comptroller squadron commander is very similar to that of a head football coach. The commander’s job is to build a high-performance winning organization. The commander must be able to assess the talent, put leadership in the right places, and give the team a game plan that keeps them on the offensive side of the ball. Staying on the offensive means giving employees “the information, skills, incentives, and responsibility to be innovative and make decisions to improve their work processes.”²⁴ The most adverse factor to high performance and positive change is the leader who moves from the tactical to the operational level and continues to micromanage. Building a proactive, high-powered team is critical because, as a strategic leader, comptrollers are not on the field executing. Comptrollers do not compute travel vouchers, pay bills, verify accounting data, or input budget information into the financial plan. The comptroller sets the direction and standards, works with the staff to develop a winning, executable game plan, and rewards the team for their efforts. That’s coaching—the most important aspect of a good leader in a fast-paced environment.

In *Leading Change*, John Kotter gives four characteristics for building an effective team capable of operating in a fast-paced environment.²⁵ His four characteristics, as applied to comptrollership, which help to maximize performance and team development, are:

- **Position power.** Do you have experienced middle-level NCOs who are capable of teaching airmen the fundamentals of their jobs? Are they in the right places to effect positive change?
- **Expertise.** Do your airmen have the expertise necessary to execute the gameplan? Is their knowledge sufficient to promote intelligent innovation?
- **Credibility.** Do you have enough people in the right places to ensure services are provided accurately and on time? Nothing establishes credibility faster than delivering the service on time or ahead of schedule.
- **Leadership.** Do your senior NCOs, senior civilians, and officers possess the leadership skills that can motivate mid-level NCOs and airmen in their areas? In most cases, they do, and they will feed off your energy—do not disappoint them.

Urgency

Building an effective team focused on producing results is critical in today’s changing environment. Once leadership is put in the right place, it is time to get started. A 2-year assignment as a comptroller squadron commander does not lend itself to months of evaluation before moving forward. In *Leading Change*, Kotter states the “biggest mistake people make when trying to change organizations is to plunge ahead without establishing a high sense of urgency in fellow managers and employees.”²⁶ Based on feedback from the predecessor, the major command staff, and your boss, comptrollers should have a reasonable understanding of the health of the organization. Performance metrics, unit compliance, operational readiness, and squadron self-inspections should offer insight into fundamental operations. In addition, each comptroller squadron is required to have a quality assurance (QA) program. An effective QA program should be the centerpiece for continuous improvement, providing a list of open items and status of corrective actions from the assessments above. If this information is not available through your QA program, it should provide red flags that immediate action may be required. Waiting too long to determine the strengths and weaknesses of the squadron could cause the organization to become complacent, which is one of the “greatest barriers for effectively implementing positive change.”²⁷ An effective team focused on continuous improvement will solidify the tactical foundation for the squadron, which will allow the comptroller to focus on the operational and strategic needs of the wing.

The Five Ps: People, Purpose, Pride, Professionalism, Product

Continuous improvement at the organizational level requires leaders and commanders to balance the needs of the wing, squadron, and individuals of the unit. General William L. Creech, former commander of Tactical Air Command, authored *The Five Pillars of Total Quality Management*. In a speech detailing his concepts, Creech preached, “A successful organization must be based on core values and principles that are in harmony with the essential nature of human beings.” Operating in an environment of constant change, his model provides practical advice on how to succeed in any real-world organization. The model focuses on five spheres—people, purpose, pride, professionalism, and the product (Figure 3).²⁸ All five are important and must work in harmony to maintain the balance of the organization. Leaders keep the harmony in check by understanding the needs and requirements within each sphere.

People. People are the building blocks for a successful organization. As outlined in the SAF/FM strategic plan, the strength of your foundation rests on the strength of our people. As Creech states, “One should always consider the people first, treat them well, and place paramount importance on their welfare, morale, and the opportunity to grow and excel.”²⁹ Leaders must

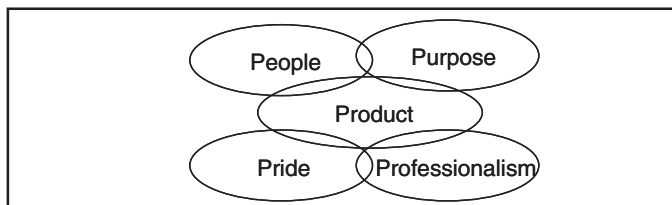


Figure 3. Five Ps Model³⁸

understand the personal and professional needs of their people. Comptrollers must be able to maximize team performance while providing people new opportunities to broaden their skills. The decision to move an experienced pay and travel NCO into budget is an example. Determining the right time to meet the professional needs of the individual while maintaining support to the warfighter will always be a leadership challenge. Involving the players and supervisors in those decisions helps maintain balance and keeps the team motivated.

Purpose. Leaders must be able to instill a strong sense of purpose. This unity of effort instills a strong sense of commitment and direction.³⁰ As a strategic leader and commander, it is your responsibility to help your organization see the big picture. Strategic leaders, along with their leadership team, learn how to simplify mission objectives in terms the youngest airmen in the organization can understand. Helping the organization understand its impact on warfighter support or the wing's resource decision process establishes a strategic purpose for the organization. Establishing a clear vision and communicating it creates a unifying effort. In *Lincoln on Leadership*, the author states President Lincoln consistently and effectively reaffirmed his vision for the United States by providing grassroots leadership securing a connection between leadership and the people. The author contends organizations prosper or die based on the leader's ability to embody and communicate the organization's vision and purpose.³¹

Pride. The goal of strategic leaders is to create high-powered organizations where people are empowered and understand the role and responsibilities and how their efforts contribute to the mission. Ninety-five percent of the people come to work wanting to succeed and be winners.³² Great leaders capture that feeling, provide focus, and develop a climate that produces pride. Personal pride is the fuel that drives people to accomplish great things.³³ Developing squadron pride around focused objectives ensures high-performance execution.

As mentioned, in today's environment of change, successful teams maintain an offensive mindset. In preparing for inspections, I have found organizations that take a proactive approach are often the most successful. Early in my career, an inspector provided six questions that could turn a reactive organization into a proactive unit at all levels. The author (Martin) quickly integrated them into the QA program and used the questions to establish pride of ownership and continuous improvement throughout the squadron. It proved effective because individuals understand their role and can measure their success. Individuals and supervisors get feedback for continuous improvement and focus training efforts. The information also allows leadership to reward the hard work and efforts of the team. The six questions developed over the years are:

- What am I responsible for?
- What is the process to complete the task accurately and on time?
- How do I measure the results?
- Are my customers satisfied?
- Do I identify improvement areas and get focused training to improve?
- What are the results of my efforts?

With effective leadership, these questions move an organization from a reactive environment to a proactive one. Imagine the inspector who sits down with your youngest airmen who initiates the following scenario.

I am Airmen Smith, and I am responsible for these areas. Here is the process I follow to complete the task right and on time. I measure the results by tracking my efforts with this metric. Based on surveys, my customers are satisfied with the service I provide. Although I try to do my best, the data reveal I could improve in this area. My supervisors and I identified the root cause, and I received focused training to improve the results. As a result, my areas are exceeding standards, and my efforts are helping the wing accomplish its mission—that's pride of ownership.

Professionalism. Pride breeds professionalism. According to Creech, "Excellent leaders facilitate professionalism. More than that, they insist on it."³⁴ The six questions not only promote pride but also establish a standard of professionalism. They provide a measure of success. Great leaders combine personal needs, provide a purpose and vision, and establish pride of ownership. This creates a winning environment and promotes professionalism. Insist on high standards, draw the line, and then create a winning environment where professionalism is a part of the organization's culture and a standard everyone is willing to maintain and enforce. The results will be impressive.

Product. The SAF/FM vision states success as the wing's strategic partner will be measured by the accuracy and timeliness of financial information, success in the second part by quality of service, timeliness, and cost.³⁵ To meet the operational and strategic requirements of the wing, performance metrics should provide an assessment of services provided to customers. If the metric does not meet standards, it might indicate a problem with training, or it might signal a significant problem that will affect the wing's performance. Metrics should measure timeliness and accuracy of services and how the wing's resources are helping to maximize wing capabilities. Comptrollers should leverage new automation tools that provide accurate, real-time information, allowing more time to conduct decision support analysis. New automated tools are available at the major commands and provide valuable information tools needed for critical resource allocation decisions at the wing. According to Creech, "When performance is measured, it improves. When performance is measured and compared with other units, performance improves more. And when performance is measured and compared and significant improvement is recognized and rewarded, then productivity really takes off."³⁶

The Five Ps Model illustrated in Figure 3 is just that, a model. It is a tool to help develop a performance mindset. As Creech states, the leader's role is to make the organization better.³⁷ Determine what works best for the squadron and develop a culture focused on people, performance, and results. Developing a winning culture will focus the comptroller team on supporting warfighter needs in the tactical environment and allow the comptroller to focus on the operational and strategic needs of the wing, which will ensure you a seat at the strategic table.

Leading in an Operational Environment— Providing the Balance Between Resources and Requirements

We have to admit that we are in ruts. We are in stovepipes. We have been taught to think one way. We have been taught

to defend our prerogatives.... We've got to break out of that....

—General John Jumper³⁹

In the early 1990s, the Air Force Chief of Staff, General Merrill A. McPeak, reorganized the wing under the wing composite structure.⁴⁰ Before that time, wing comptroller squadrons were aligned under the resource management group. The new structure placed comptroller organizations reporting directly to the wing commander. This was supposed to remove bias from any one group and allow comptrollers to work across all functional areas to solve financial issues without bias from any one group. This also thrust the comptroller as a key member of the staff, acting as the wing's senior financial advisor. This change was significant and important in a decade that saw budgets and manpower decreased by one-third while the operations tempo increased fourfold.⁴¹ Now our military must be able to respond with multiple capabilities to a variety of worldwide threats. The importance of applying limited resources to the right capability at the right time is essential for meeting warfighter requirements. Comptrollers must possess the skills to view the entire spectrum of operations through the commander's strategic lens and then pursue innovative resourcing strategies that link funding to outputs and performance.⁴²

Be Everywhere, Know Everything

Shortly after the comptroller's transition to the wing commander's staff, I received my first assignment as a wing comptroller. During an initial feedback session with my wing commander, he told me he expected only two things from me—"be everywhere and know everything." In other words, my job was to know as much as possible about every wing organization, to balance requirements effectively against available resources. As the wing's senior financial advisor, I realized those two things are the essence of comptroller responsibilities at the wing level. In the wing, the comptroller is a member of the wing commander's staff for a reason. The comptroller squadron must work across all functional areas to solve issues and ensure funds maximize wing capabilities. To become an effective strategic partner, comptrollers must be proactive in developing financial strategies with group and squadron commanders. While the wing commander may write the performance report of the comptroller, feedback on how well the comptroller organization supports warfighter needs determines the final grade.

Wing comptrollers must realize their analysis and advice impacts the full spectrum of operations. Expert financial analysis is required to determine the impact of all decisions not only to the immediate squadron or group but also to the second and third order. For example, applying funding to an old F-16 hardened aircraft shelter may not compete well against other clear-cut readiness shortfalls; however, consider the impacts. The doors on the shelter will not close. This allows snow in during the winter and extreme heat and rain in during the summer. Combined with poor lighting, it is no surprise airmen are slow turning jets for sortie generation. By providing doors that open and close, climate controls, and proper lighting, airmen are able to increase productivity and quickly turn jets. It also had a tremendous impact on morale and retention rates. The decision to fund was not based on the facility requirement alone. It was based on a comptroller's assessment of multiple functional areas and the

impact on operational capabilities. This is a good example of how the comptroller team can leverage performance information to "seamlessly integrate resourcing strategies to maximize outputs and performance."⁴³ Inspiring the team to achieve these types of results requires thinking across boundaries, integrating information, demonstrating vision, and driving effective execution—all characteristics of strategic leadership skills needed to lead the institution.⁴⁴ This helps transform comptroller organizations into force multipliers and establishes the comptroller as an effective strategic partner to the wing commander and senior staff.

According to John Kotter, in *What Leaders Really Do*, leadership sets the direction of the organization. Effective leaders create strategies for what the organization should look like over the long term.⁴⁵ While wing commanders provide the strategic vision for the wing, they rely on the senior staff to implement the requirements to achieve the vision. But remember, without resources, visions will never become realities. By establishing a level of credibility through the example described above, commanders will turn to the comptroller for innovative resourcing strategies to ensure resources are maximized to achieve the vision.⁴⁶ As commanders realize the importance of information integration and strategic resourcing, few strategic decisions will be made without the comptroller at the table. Therefore, comptrollers must be everywhere and know everything to provide expert advice on applying limited resources across the full spectrum of operations.

Build Command Relationships

To add value to the strategic partnership, comptrollers must be engaged actively in all activities across the wing. It is not an option; in fact, it is a graded item. This was one of the comptroller expectations that Martin's second wing commander communicated during the initial feedback session. The relationships comptrollers develop with other commanders and wing staff agencies allow them to be everywhere and know everything. To effectively develop a financial strategy to maximize wing capabilities, comptrollers must understand the requirements and capabilities of each group and squadron. As the wing commander's primary advisor, comptrollers must be able to link group and squadron requirements to the wing commander's vision, while maintaining a balanced resource allocation plan.

In *Execution, The Discipline of Getting Things Done*, the authors state an effective strategy lays out, in specific terms, the direction of the unit and how it will get there. To be effective, a strategy has to be constructed and owned by those who will execute it, and leaders must be in charge of developing the substance of the strategic plan.⁴⁷ Developing an effective resource allocation plan requires buy-in from other squadron and group commanders. It also requires the ability to listen and understand their needs. As mentioned earlier, character matters. Comptrollers who establish credibility and trust with their people and wing organizations can be proactive in developing successful financial strategies. Although the comptroller and staff are the architects of the wing's financial game plan, without consensus of the wing's senior leadership, unity of effort is rarely established. Meeting the operational requirements of your fellow squadron commanders, while maintaining a balance between

resources and requirements, builds the strategic partnership with the wing commander and senior staff.

Your Team's Role

According to Noel Tichy, author of *The Leadership Engine*, "Winning companies know that games are won and lost on the playing field." He contends winning is about leadership—at all levels in the organization.⁴⁸ As previously mentioned, comptrollers cannot do it alone. It is a team effort. While the comptroller may have the perfect game plan for executing resources, it is the comptroller team that executes on the field and is ultimately responsible for the victory. They are the comptroller's eyes. It is the comptroller's responsibility, along with the staff, to teach them to see through *strategic lens* so they know what to look for. Tichy suggests, "Great leaders teach others to be leaders, not followers. They accomplish their goals through the people they teach. They have clear ideas and values, based on knowledge and experience, and they articulate those lessons to others."⁴⁹ Keeping the seat at the strategic table will depend on how well the comptroller team supports and executes the required actions needed to maximize the wing's capabilities. With the right focus and energy, mission requirements blend with the five Ps, resulting in high performance, financial services, and support to the wing. Remember, it begins and ends with people, with the product anchoring the center—never underestimate the team's impact on wing operations. Provide them the leadership and empower them to become wing force multipliers.

The comptroller's financial analysis flight is the architect of the wing's financial game plan for identifying requirements and executing resources to achieve the wing's objectives. They are the comptroller's expert advisors. While the comptroller strives to become a strategic partner with the wing commander and senior staff, the financial analysts should become strategic partners with group and squadron resource advisors. By establishing strategic partnerships with the groups, the analysts become experts of the group capabilities and requirements. The analysts work with the resource advisors to determine funding priorities, identify shortfalls, and develop financial plans. This requires analysts to venture out into the units. Face-to-face interaction allows analysts to learn the unique requirements and perspectives of the group and squadron commanders. One way to achieve this is to revitalize resource management teams. Resource management teams are made up of representatives from various support activities. Led by comptroller personnel, resource management teams visit units to work with commanders on how to improve operations and services. This helps integrate all functional areas and builds unity of effort for wing operations. Armed with this information, the financial analysis experts can help the comptroller understand the unique financial requirements of each wing organization. The comptroller and staff then can shape strategy and lean forward to meet the capability needs of the wing.

Timely and accurate support to the warfighter makes the financial services flight a force multiplier for the wing. A financial service is an effects-based operation. In fact, the effect on morale and productivity is measured at least twice a month when people open their leave and earnings statements. Rarely do people notice when pay and travel services are done correctly. However, when a pay or travel issue exists, it has a negative impact on wing operations. Imagine the maintenance troop with a pay problem, working under extreme time constraints, trying to find time to

go to finance to fix a problem. The lost duty time and frustration have a negative impact on flight-line productivity and safety. Maintenance troops who know their pay is correct spend more time on the flight line focused on proper procedures for maintaining sortie production. Financial services personnel should never underestimate the impact they have on operational performance. Understanding the financial services required by the different units and tailoring a service plan to meet the specific needs will result in measurable increases to wing capabilities.

For the comptroller organization to be a force multiplier for wing operations, comptrollers must be focused, inspire and empower their people, be able to influence and build consensus with group and squadron commanders, and shape strategy for the wing commander. The comptroller is provided many opportunities to marry up the comptroller organization with the operational requirements of the wing. The comptroller already has a *seat at the table* for many advisory boards on the wing commander's staff. Whether it is at a nonappropriated funds oversight committee meeting, a civilian employment management board, a facilities utilization board, the cost-per-flying-hour working group, or the comptroller's own financial management board, comptrollers are given a voice to shape strategy and align resources with requirements. With commanders in those meetings fighting for resources in their individual stovepipes, the wing commander will turn to the comptroller to maintain the strategic balance. To establish oneself as an effective strategic partner with the wing commanders, comptrollers must *get smart* on all operational agendas to balance limited funding across all functional areas. As Creech states, in an article entitled "Organizational and Leadership Principles for Senior Leaders," "the leader must be proactive, dynamic, informed, and involved."⁵⁰

Becoming the Strategic Force Multiplier

A budget is much more than a collection of numbers. A budget is a reflection of a nation's priorities, its needs, and its promise.

—President George W. Bush⁵¹

The Need for Strategic Change

From a section of the QDR Report entitled "Managing Risks," Secretary of Defense Donald Rumsfeld discusses "balancing the demands of the present against preparation for the future, consistent with the strategy's priorities." He outlines the challenges of operating in an era with reduced budgets and limited manpower. Since the end of the Cold War, our budgets and forces have been downsized, putting great strain on infrastructure, equipment, and people.⁵² One dimension of managing this risk laid out in the article is the "ability to develop management practices and controls that use resources effectively." He furthers states, "DoD will work to achieve a transformation in business practices, with a particular emphasis on financial management."

The Transformation Flight Plan also provides the perspective and need for strategic leadership. The Chief of Staff and the Secretary of the Air Force discuss the need for transformation as the military adapts to "profound changes in the nature of conflict and the conduct of war brought about by dramatic advances in technology, as well as the new international security environment of the post-Cold War. More than ever, the US military must transform to preserve its current advantages. It also must shift

from a “threat-based to a capabilities-based approach to ensure national security.”⁵³ Understanding the needs and requirements of each unit on base, comptrollers can maximize resources and leverage the strategic capabilities of the wing across the spectrum of operations.

Strategic Vision

The new Force Development concept attempts to give future senior leaders opportunities to develop a broader view of operations. This will allow them to reduce some of the functional bias of their primary specialty, developing additional skills and widening their strategic lens.⁵⁴ As the commander’s chief financial advisor, comptrollers must also widen their lens and view the wing through the eyes of the wing commander. Since the end of the Cold War, forces have been downsized by one-third, but operations have increased fourfold.⁵⁵ The War on Terrorism will require our forces to meet demands across the globe, using the new expeditionary mindset. This will require commanders to maximize flexibility and strategically reallocate resources when priorities change.

Today, the Air Staff and major commands are reducing the amount of centrally funded accounts and pushing the funds down to the bases, giving them resource allocation flexibility for the tough tradeoff decisions. On a moment’s notice, the comptroller should have a good understanding of all operations knowing what requirements need immediate funding, where that funding will come from, and what requirements can be deferred. As mentioned, by working effectively with group and squadron commanders at the operational level, the wing commander will turn to the comptroller for tough financial decisions and the strategic game plan. Major General Stephen Lorenz, Air Force Director of Budget, states in his *Twelve Points of Leadership*, “taking a strategic look at the organization and the second and third order of effects will allow you to see the boss’ concerns.”⁵⁶ This is an important strategic leadership characteristic in today’s operating environment.

The Comptroller and the Commander

Leadership is paramount in the strategic environment. Effective leadership at the tactical and operational levels will earn you a seat at the wing commander’s table as one of the strategic advisors. Wing commanders are the final approval authority for all resource decisions. In an environment where funding and shortfalls are being pushed to the commander, it is important for commanders to understand what their responsibilities are and what the comptroller offers in the strategic partnership. In an article published by Colonel Paul Hough, entitled “Resource Management for Commanders: An Evolving Strategy,” he provides financial tips for wing commanders. Using his words and a few of the author’s (Martin) own, the following provides a good summary of how comptrollers can maximize the strategic partnership with the wing commander.⁵⁷

- Comptrollers must understand their role. They are the wing’s chief financial officers. They are the key advisors for reviewing budget requests, validating the wing’s requirements, and providing recommendations for the best use of resources to achieve the unit’s mission.
- Assess the financial health of the wing as soon as possible after taking command. Get to know the commanders at all levels and ensure their priorities are included in budgets and implemented during execution.

- Get the most out of the budget. Stay focused on vision and mission requirements. Look for ways to find money to be force multipliers.
- Be the honest broker. Ensure that the real needs of the mission are funded first and a game plan exists to match the right resources to the required capability.
- Balance the needs of the mission with infrastructure and quality-of-life concerns. Constantly financing mission concerns at the expense of long-term infrastructure and quality of life eventually will have a negative impact on the wing’s production and its people in the long run. Have a plan and market your needs to the major command for help.
- Remember, the mission is second only to the law. Appropriated dollars must be used for their general purpose according to the funding guidance from command and according to the law. Establish a good relationship with your staff judge advocate. If the answer is no to a funding question, look for alternate solutions that meet the objectives of the wing commander but have the moral courage to say no if necessary.

Understanding your role in the strategic process makes you a strategic partner to the wing commander and staff. Strategic thinking requires one to explore what may be worth doing and why. Its application is about choosing the “ways, places, and times to get at the heart of the matter.”⁵⁸ Understanding how the wing operates and the organization’s role in execution allows comptrollers not only to see through the eyes of the commander but also to implement positive change.

As the senior financial advisor to the wing commander, comptrollers must be able to paint a strategic picture of the Air Force and major command’s financial game plan. As the SAF/FM strategic plan states, “Effective strategic resourcing will be maximized by linking the programming and budgeting process to performance and capabilities.”⁵⁹ Close interaction with the major command comptroller staff will establish a link between the wing and major command’s financial strategy. This will help the wing get out in front of the existing processes. One of Lorenz’s “Twelve Points of Leadership” is, “Life is about balancing shortfalls.”⁶⁰ Knowing where the capability shortfalls exist and how they can be resolved helps shape strategy and drives focused execution.

Comptrollers should leverage information and cost-management efforts to maximize wing capabilities. Several of the major commands now require financial plans to address how projected funding supports the required capabilities of the wing. Rather than comparing next year’s projected funding to current and prior year execution to determine shortfalls, numbers are used to assess the capabilities of each group at the wing. For example, based on a funding bogey, an operational group could assess how it can execute the assigned flying hours, equip pilots, maintain the aircraft, send personnel to critical training, meet deployment requirements, and support the squadron with base operating support. A capability rate is then assigned, and shortfalls are narrated in terms of increasing capabilities based on the current threat environment rather than narrating historical budget data. This change involves the stakeholders and paints a strategic picture for the wing that everyone involved can understand. It transforms a budget document into an assessment of a wing’s capabilities, provides strategic direction, applies limited

resources for the right capability, and better competes for additional funding at the command. As stated in the SAF/FM strategic plan, it shifts the roles of comptrollers from transactions to decision support and validates the value of the comptroller as a strategic partner to the wing command.

Execution

The SAF/FM vision challenges comptrollers to become strategic partners with commanders and to imagine a wing that operates at peak efficiency. However, the ingredient that turns any vision statement into reality is focused execution. This is the first point in Lorenz's "Twelve Points of Leadership." It states, "Keep your eye on the target—focus, focus, focus. Stay focused on every objective in every situation. Being focused allows you to screen out unrelated and distracting issues that try to creep in."⁶¹ In *Execution, the Discipline of Getting Things Done*, the authors define execution as:

...the missing link, the main reason companies fall short of their promises, the gap between what a company wants to achieve and the ability of their organizations to deliver it, a discipline requiring a comprehensive understanding of a business, its people, and its environment, and the way to link the three core processes of any business—the people process, the strategy, and the operating plan—together to get things done on time.⁶²

Why is this definition important? Many organizations have good intentions and high expectations. What makes an organization truly successful is focusing on the operational and strategic requirements of the wing. While your organization may seem to be executing at the unit level, is it contributing to the strategic requirements of the wing? Is your execution providing the wing accurate and timely advice to make critical operational decisions? Is customer service ensuring people are paid on time and helping to maintain morale and productivity in the wing? Do your financial products delivered to higher headquarters represent the funding required to meet current and future capability requirements of the wing?

Successful leaders know how to link good strategy and tactics during execution. In *Sun Tzu for Success*, the author provides a useful definition:⁶³

- Strategy determines the allocation of resources. It is the plan.
- Tactics deal with the use of resources. It is the implementation of the plan.

Effective execution will require your staff to have a comprehensive understanding of the wing, the units, and its people. Interaction with group and squadron commanders will allow you to see the strategic needs of the wing and allow you to develop a game plan with your team to provide warfighter support, maximize strategic resourcing and cost management, and deliver reliable information for decisionmaking. That is the challenge of the Air Force Financial Management Strategic Plan and Vision—the Air Force is counting on comptrollers to transform financial managers into strategic force multipliers for the wing commander and senior staff.

Conclusion

The importance of matching limited resources against the nation's highest defense priorities is more important than ever. Commanders will continue to face an environment of rapid

change requiring capabilities that can adapt to a wide range of threats across the world. To maintain superiority of air and space capabilities, the United States must leverage every available dollar to meet the needs of the warfighter. The role of financial managers as force multipliers is critical in this process. A high-powered financial management team that provides world-class service to the warfighter and "produces relevant, accurate, and timely information" will "maximize resource effectiveness by linking programming and budgeting to outputs and performance."⁶⁴

This builds trust and credibility with fellow commanders and leads to a strategic partnership with the wing commander.

The SAF/FM vision and strategic plan provide the roadmap for comptrollers to be successful in reaching this goal. The strategic plan provides the framework and expectations for maximizing service and support to the warfighter and commander. It requires comptrollers to move from a transaction-based approach to one that focuses on leveraging information and strategic resourcing to maximize the capabilities of the warfighters. However, it is leadership that will make the vision and strategic plan a reality. The Air Force development model provides core competencies required of senior leaders. While most squadron commanders operate in stovepipes, comptrollers must recognize the leadership skills required of strategic leaders and develop the ability to see through their eyes. This perspective of wing operations is required and necessary to match limited resources against capability requirements.

Matching limited resources to the right capability at the right time requires comptrollers to build high-performance teams that have a strong tactical foundation. Building an effective team requires strong leadership skills that build trust, develop the force, and inspire performance at the unit level. A strong tactical foundation rests with the strength of its people. Empowering them and providing them the right tools to be successful keeps the team proactive and looking for ways to improve services and support to the units they support. Their impact on the wing's capabilities and performance must never be underestimated. Comptrollers constantly must communicate their importance, link it to the wing's vision, and inspire their team to execute.

With a strong tactical foundation, comptrollers can focus on developing a financial game plan to maximize the capability requirements of the wing. This is a total wing effort requiring the comptroller to develop strong relationships with fellow commanders and the senior staff. The entire comptroller team must be engaged and visible in the organizations to gain a strategic perspective of the units' capabilities and requirements. Comptrollers must be able to provide the Air Force and command's strategic picture and build financial strategies to link the wing's requirements to those goals. The comptroller must be a consensus builder, be able to achieve buy in with other commanders, and then become an effective strategic implementer of the wing commander's vision and strategy. This solidifies the strategic partnership needed to leverage limited resources to maximize wing capabilities.

The intent of this article was not to provide a checklist on how to become an effective comptroller. It was written to provide ideas and thoughts on developing skills to lead in the tactical, operational, and strategic environments simultaneously. The goal was to help create a leadership mindset that will focus comptrollers on the need to build high-performance teams, the

value of creating coalitions with fellow commanders, and the importance of creating a strategic partnership with the wing commander. What is most important is the value of comptroller leadership in today's environment of limited resources and high operations tempo. Success will be measured by how well financial managers apply resources to execute the vision and mission across the full spectrum of operations. With this focus and leadership skills that emphasize people, performance, and results, financial managers can become proactive force multipliers for all Air Force operations.

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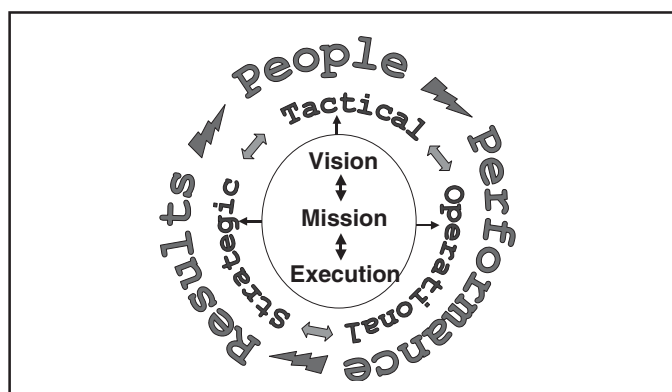
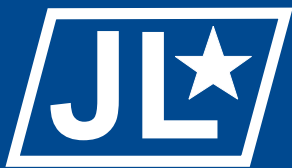


Figure 4. Comptroller Leadership Model

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